



Report in connection with Agreed-upon procedures related to the amount spent on Green Framework projects

We, M/s K.S. Rao & Co., joint Statutory Auditors of M/s. Delhi International Airport Limited formerly known as Delhi International Airport Private Limited (the Company) having its registered office at New Udaan Bhawan, Opp: Terminal 3, IGI Airport, New Delhi have performed the procedures agreed with you vide Engagement Letter dated April 05, 2022 with respect to the amount spent on Green Framework projects for the period from April 01, 2018 to March 31, 2022. Our engagement was undertaken in accordance with the Standard on Related Service (SRS) 4400 on "Engagements to Perform Agreed-upon Procedures regarding Financial Information", issued by the Institute of Chartered Accountants of India. The procedures were performed solely to assist you in evaluating the accuracy of amount spent on Green Framework projects.

The agreed upon procedures to be performed on the verification of amount spent on Green Framework projects for the period from April 01, 2018 to March 31, 2022 are as follows:

- a. Read the Concept document ("Annexure I") which details the guidelines followed by the company to identify various category of assets eligible under Green finance framework.
- b. Verify the contracts entered by the Company relating to the period from April 01, 2018 to March 31, 2022 on a test check basis and using the concept of Materiality for the verification of amount spent on such projects as enumerated in Annexure II.
- c. Verify the summary of the amount spent presented in Annexure - II for the period from April 01, 2018 to March 31, 2022 are in agreement with the books of accounts and Audited Standalone Financial Statements for the year ended March 31, 2019 to March 31, 2022.

We report our finding below:

- i. With respect to item (b), we found that the contracts are classified in accordance to the Concept document.
- ii. With respect to item (c), we found that the summary of amount spent on green finance framework presented in the Annexure - II is in agreement with the Audited Standalone Financial Statements.



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- iii. With respect to item (c), we have relied on the accounting records in the books of accounts and the explanations provided by the management of the Company with respect to classification as presented in the Annexure-II.

Because the procedures performed do not constitute either an audit or a review made in accordance with the generally accepted auditing standards in India, we do not express any assurance.

Our report is solely issued on the request of the Company for its submission to the India Airport Infra and is not be used for any other purpose or to be distributed to any other parties.

For K.S. Rao & Co.,
Chartered Accountants
ICAI Firm Registration no. 003109S

M.S. Sudarshana Gupta

M.S. Sudarshana Gupta
Partner

Membership No. 223060

UDIN No.:22223060AJDAWJ5047

Place: New Delhi
Date: April 27, 2022



Delhi International Airport Limited**Annexure -II**

Annexure to the Report issued in connection with Amount spent on Green Project in accordance with Green finance framework enclosed in Annexure - I to this Certificate as on March 31, 2022

Amount spent on Green Projects:

Particulars	Amount in Crores
Green Buildings	
- Civil Works	469.94
- Others	93.19
- MEP works	475.10
- Airport Systems - Plant and Machinery	216.57
Sub-total - Green Buildings	1,254.80
Pollution Prevention and Control (Air)	16.26
Sustainable Water Management	402.92
Total	1,673.98

